

THE Balance SHEET

Tennessee State Board of Accountancy

Volume 6 / Issue 1

An Official Publication of the Tennessee Department of Commerce and Insurance

Fall 2011

GOVERNOR APPOINTS BOARD MEMBERS



Governor Bill Haslam appointed William H. (Trey) Watkins, III, CPA to a three-year term as a CPA Board Member in July of this year. Trey is a member of Watkins Uiberall, PLLC, the

largest locally-owned CPA firm in Memphis. He is a graduate of the University of Memphis, and has been with Watkins Uiberall since 1996, becoming a member of the firm in 2009. Trey provides comprehensive audit preparation, compliance and consulting services, with specific focuses on the construction, manufacturing, not-for-profit, government and brokerage industries. He is a member of the AICPA and TSCPA and serves as Treasurer for the University of Memphis

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Governor Haslam appointed C. Don Royston, CPA of Kingsport for a three year term on TNSBA. He currently serves as Vice Chair of the Board. Royston was previously appointed

by Past Governor Bredesen in the Spring of 2009 to complete the term of a Board Member who had moved out of state. He is a native of East Tennessee having graduated from Tennessee High in Bristol and ETSU where he now serves on their Department of Accountancy's Advisory Board.

Royston has 35 years CPA experience specializing in financial institutions, technical service areas, estate planning, wholesale/retail manufacturing,

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Governor Bill Haslam has appointed James Troy Brewer, CPA of Nashville, to a three-year term as a member of TNSBA.

Troy Brewer was born in Nashville and is a lifelong middle Tennessee resident. After graduating from Hillwood High School in 1982, he attended Mississippi State University graduating with a bachelor's degree in Finance and later obtaining his CPA license. While in college he worked for Mississippi State football athletics and the New Orleans Saints. These work experiences instilled an avid love of sports. Subsequently he coached both football and baseball teams in the Nashville Community. He is married to

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ENGAGEMENT LETTERS: An Essential Risk Management Tool

As the accounting profession takes on more roles in order to remain competitive, lawsuits now delve into a wider range of issues. Where once they were largely generated by tax and audit work, now they also derive from compilation and review, write-up, and management advisory services.

Many lawsuits involving CPAs are the result of a communication breakdown (or "expectation gap") between the CPA and the client. In many situations, the client's understanding of the scope of services to be performed and how the work product will be utilized may be quite different from the CPA's understanding of these issues.

Although engagement letters are not required legally, they are strongly encouraged. A properly drafted engagement letter can serve as a helpful risk-management



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Engagement Letters...cont.

tool by establishing a legal framework for a working relationship with a client.

While the engagement letter itself may vary with the level of service or type of engagement to be provided, common provisions in most engagement letters include the following:

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client signature.

Identification of Client

A properly drafted engagement letter should identify who will receive the CPA's services. The CPA may be working for an individual, a group, an entity, or a portion of an entity. For example, if the CPA's client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

Description and Limitations of Work to Be Performed

The engagement letter should indicate what services are to be rendered. In general, the CPA should

outline the procedures to be performed and any reports to be issued. In so doing, the engagement letter can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

Timing of Work and Staffing of Engagement

This section of the engagement letter varies by the type of engagement and indicates when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and possibly an expected date of delivery of the audit report.

A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received by the CPA to timely prepare the return.

Some CPA firms may indicate who will be staffing the engagement. This provision may prove helpful, for example, where a client expects to work with certain employees of the CPA firm.

Client Information and Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA. If this information is necessary for the CPA to complete the engagement, these client responsibilities, and any applicable deadlines for the completion of work by the client, should be described.

For example, a tax engagement would normally contain a provision indicating it is the client's responsibility to sign and file tax returns prepared by the CPA, along with an explanation of the consequences of the client's failure to sign and file such returns.

Designation of the Party to Work with the CPA

Some engagement letters request the client to designate the party to work

with the CPA. This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product. In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than these users.

In deciding whether the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions which have privity standards for establishing auditor negligence.

Fees and Payments

An engagement letter can help avoid fee disputes before the work begins. This section of the letter details how and when the client will be billed. It may describe the amount of retainer (if any); how the fee will be computed; when payment will become due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

Withdrawing From or Terminating the Engagement

At times, it may be necessary for the CPA to withdraw from the engagement. The engagement letter should outline the conditions that might lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement

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Engagement Letters...cont.

may be required include issues of conflict of interest; management ethics or integrity; or the CPA's real or apparent lack of independence.

This section should also discuss policies and procedures related to the termination of the engagement including return of client files; preparation of the final bill; work paper retention; and date of termination of services.

Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. While several states have established a CPA/client privilege with respect to communications, most states do not have such a privilege.

Moreover, there is no federal CPA/client privilege with the specific exception relating to tax planning. This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding whether, and to what extent, the CPA may be required to respond to such requests.

Alternative Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom. One of these methods is known as arbitration.

In arbitration, the opposing parties select one or more arbitrators who decide the outcome of the dispute. In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation. During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement. In the

event the mediation is not successful, the parties, if they so desire, may litigate their dispute.

Before inserting a provision in the engagement letter regarding alternative dispute resolution, a CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision concerning alternative dispute resolution in an engagement letter may have insurance coverage implications.

For example, while some insurers encourage the use of mediation, under some policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

Client Signature

This section should request the client sign and return an executed copy of the engagement letter to the CPA. It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

If the client does not return a signed engagement letter, the CPA may send a certified letter indicating that, unless otherwise notified, the CPA will assume the client agrees to the terms of the engagement letter or the CPA may recuse himself or herself from the engagement. In any event, the most effective engagement letter is one signed by the client before the CPA begins the engagement.

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Williams Watkins III...cont.

University of Memphis Fogelman College of Business and Economics, the West Tennessee Chapter of the Associated Builders and Contractors and Su Casa Family Ministries. Trey also serves on the Neighborhood Christian Center Board of Directors. Trey is a Memphis native, where he currently resides with his wife, Sarah, and sons William, Henry and

C. Don Royston...cont.

construction and medical practices. He has been very active in professional organizations having served as president of TSCPA and on AICPA Committees and was recognized by TSCPA as the Public Services Award winner in 2004. His work in his community includes working on the CSX transportation Santa Train for more than a dozen years, serving on the Junior Achievement and Body & Soul Ministries Boards, former president of Safe House, Inc. and treasurer of the Kingsport Chamber Foundation.

Royston and his wife Vicki have two daughters Audrey and Rachael and are active members of Colonial Heights Baptist Church.

James Troy Brewer...cont.

Annette Brewer and has two children Benjamin and Allison, ages 21 and 15. Troy has been in the Accounting profession for 24 years and has been a licensed Certified Public Accountant since 1997 servicing business and individual tax clients in the surrounding area. In 2005 he began additional work performing accounting and reporting with the Federal Election Commission and Tennessee Registry of Election Finance, for various Federal and State Committee's and PAC's.



DISCIPLINARY ACTION REPORT - July 2010-June 2011

JULY 2010

Respondent: Michael A. Driver Chattanooga, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$500.00 Civil Penalty

Respondent: Leo H. Edwards Collierville, TN
 Violation: Failure to Return Client Records
 Action: \$500.00 Civil Penalty

Respondent: Henry Clay Hart, Jr. Knoxville, TN
 Violation: Unlicensed Practice
 Action: \$500.00 Civil Penalty, Pay All Investigatory, Prosecutorial and Hearing Costs, Immediately Cease and Desist from Practicing as a CPA, Must Appear Before Board Upon Request of Reinstatement License and Return Certificate to Board or Submit Affidavit of Lost Certificate

Respondent: Selon Enterprises, Inc. Nashville, TN
 Violation: Failure to Comply With USDE Audit Requirements
 Action: \$1000.00 Civil Penalty

Respondent: Stallings & Associates, CPA's, PLLC
 Violation: Operating Firm on Expired License
 Action: \$1000.00 Civil Penalty, 2 Hours Additional State Specific Ethics CPE for Each Partner. Non-renewal was the result of an administrative oversight on the part of the firm.

Respondent: Thomas Stanfield & Associates Bristol, TN
 Violation: Unlicensed Practice (4th complaint)
 Action: \$5000.000 Civil Penalty

Respondent: Charles D. Wilson, III Nashville, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$500.00 Civil Penalty 2 Hours Additional CPE TN Specific Ethics.

AUGUST 2010

Respondent: Herbert A. Miller Hixson, TN
 Violation: Failure to File Personal Income Tax Return
 Action: Probation for Two (2) Years and \$1500.00 Civil Penalty

Respondent: Bill R. Noble Chattanooga, TN
 Violation: Failure to Return Client Documents, Failure to Respond to CPE Audit, Failure to Renew Individual and Firm Licenses

Action: \$6000.00 Civil Penalty and Reinstate License

Respondent: Mark S. Riddle Murfreesboro, TN
 Violation: Pled Guilty to Three (3) Felonies
 Action: Permanent Revocation of Individual and Firm Licenses

SEPTEMBER 2010

Respondent: William David Buckner Knoxville, TN
 Violation: Operating Firm on Expired License
 Action: \$1000.00 Civil Penalty Reinstatement of Firm License

Respondent: A. Ronald Koplan Chattanooga, TN
 Violation: Continued to Operate Firm on Expired License
 Action: \$2500.00 Civil Penalty, Reinstatement of Firm License and 2 Hours Additional State Specific Ethics CPE

OCTOBER 2010

Respondent: Charles R. Lewis Savannah, TN
 Violation: Unlicensed Activities
 Action: Consent Order requiring \$3500.00 Civil Penalty Payment of All Investigatory, Prosecutorial & Hearing Costs, Cease & Desist Practicing Public Accounting, Using the Terms "certified public accountant" or "CPA" and Providing Attest Services

Respondent: Altus Services, Inc. Savannah, TN
 Violation: Unlicensed Activities
 Action: Consent Order requiring \$3500.00 Civil Penalty Payment of All Investigatory, Prosecutorial & Hearing Costs, Cease & Desist Practicing Public Accounting, Using the Terms "certified public accountant" or "CPA" and Providing Attest Services

NOVEMBER 2010

Respondent: Charles L. Dawson, CPA Jackson, TN
 Violation: Operating Firm on Expired License
 Action: \$1000.00 Civil Penalty, Reinstatement of Firm Permit

Respondent: Wendall Lancaster Germantown, TN
 Violation: Failure to Renew Individual License Making Firm Permit Unable to Renew
 Action: \$800.00 Civil Penalty

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DISCIPLINARY ACTION REPORT - July 2010-June 2011 (cont.)

DECEMBER 2010

Respondent: Clayton & Royalty, PLLC Murfreesboro, TN
 Violation: Unlicensed Activity
 Action: \$500.00 Civil Penalty

Respondent: David Hershel Davis Savannah, TN
 Violation: Unlicensed Activity
 Action: \$500.00 Civil Penalty

Respondent: David A. Jenkins, CPA Chattanooga, TN
 Violation: Operating Firm on Expired License
 Action: \$500.00 Civil Penalty

JANUARY 2011

Respondent: Rick N. Harrison Memphis, TN
 Violation: Failure to Pay Professional Privilege Tax
 Action: \$500.00 Civil Penalty Plus Costs for Investigation And Prosecution of \$1195.23

Respondent: Hickman and Company, PC Sevierville, TN
 Violation: Unlicensed Practice
 Action: \$250.00 Civil Penalty

Respondent: Jason A. Jones Murfreesboro, TN
 Violation: Failure to Return Client Records
 Action: \$1000.00 Civil Penalty, Probation (2 Years) and 2 Additional Hours of State Specific Ethics CPE

MARCH 2011

Respondent: CFO Business Strategies, Inc. Franklin, TN
 Violation: Preparing Financial Statements without All Critical Elements, Failure to Obtain Peer Review in a Timely Manner
 Action: \$1500.00 Civil Penalty, Enroll in Peer Review Program
 8 Hours of Penalty CPE Relative to Compilations and Audits

Respondent: William S. Easley, II Mount Juliet, TN
 Violation: Unlicensed Activity 4th Complaint
 Action: \$1500.00 Civil Penalty

Respondent: Integrity CPA Services Brentwood, TN
 Violation: Failure to Obtain Peer Review in a Timely Manner
 Action: \$1000 Civil Penalty

Respondent: John H. North, CPA Brownsville, TN
 Violation: Operating Firm on Expired License
 Action: \$1000.00 Civil Penalty

Respondent: Satyabrata Shaw Memphis, TN
 Violation: Failure to Report Involvement in a Civil Suit on 2006 Renewal Form; Failure to Comply with CPE Audit
 Action: \$1000.00 Civil Penalty, 160 Hours of CPE on or Before September 24, 2011, Two Penalty Hours State Specific Ethics on or Before June 24, 2011

Respondent: Paul Swallows, CPA Cookeville, TN
 Violation: Operating Firm on Expired License
 Action: \$1000.00 Civil Penalty

APRIL 2011

Respondent: Deanna L. Thomas, CPA Senatobia, MS
 Violation: Failure to Respond to CPE Audit
 Action: Voluntary Revocation

MAY 2011

Respondent: Thomas Kline Hinkle, CPA Chattanooga, TN
 Violation: Unlicensed Activity
 Action: \$1000.00 Civil Penalty and Two Additional Hours of TN State Specific Ethics CPE

Respondent: David Wayne Hunter Huntsville, AL
 Violation: Failure to Renew His Alabama and Tennessee Licenses
 Action: \$1000.00 Civil Penalty, Reinstate TN License

Respondent: Joe T. Kelley Columbia, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$7500.00 Civil Penalty, Complete Past Due education, Reinstate Firm Permit, Enroll in Peer Review

Respondent: Lea Anne Williams Knoxville, TN
 Violation: Unlicensed Activity
 Action: \$200.00 Civil Penalty

JUNE 2011

Respondent: Nicole Belflower Cordova, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$1000.00 Civil Penalty Two (2) Additional Hours of TN State Specific Ethics CPE, Show Proof of All CPE and Penalty Hours

CHANGES COMING TO THE RULES!

By Mark H. Crocker, CPA and Donald A. Hills, CPA

Tennessee Code Annotated Section 62-1-105(e) empowers the Board of Accountancy to promulgate rules governing its administration and the conduct of its licensees. Our profession and the environment in which we operate is always changing, and therefore our laws and rules also need to be updated periodically. The Law and Rules Committee of the Board of Accountancy meets prior to every Board meeting to discuss any changes that may need to be made in statute or rule in order to more efficiently regulate our profession.

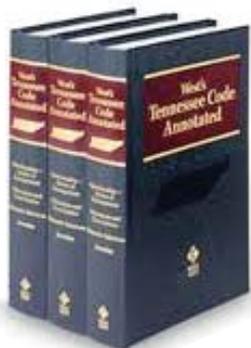
When changes do need to be made, proposed rule changes are posted to the Board website, along with a 60 day notice of an upcoming rulemaking hearing. The rulemaking hearing is held in the presence of the full Board and anyone who wishes to speak to the proposed changes will be heard at that time. Any written comments received by the Board will be read into the minutes as well.

Upon approval by the Board, the rule changes are sent to the Attorney General's office for review. The Attorney General will ensure that the proposed rules do not conflict with existing statutes. The rule changes are then sent to the Office of the Secretary of State for a 75 day period of administrative review. After that point, the rule changes become effective.

The following rule change has been approved and will become effective on 05 July 2011:

Graduate courses used to satisfy the requirement to sit for the CPA Exam will no longer carry a 1.5 multiplication factor for course hours.

The following rule changes were approved by the Board in a Rulemaking Hearing on 06 May 2011. The anticipated effective date is in the spring of 2012. A summary of these rule



changes are as follows:

Rule 0020-1-.01

Definitions

Delinquent License – added
Expired License – added
Member – revised to include additional firm entities

Rule 0020-1-.04 Fees

Penalty for late renewal of license changed from two \$50 fees added on January 31 and March 31 to one \$100 fee on January 31.

Fee for Reinstatement – Amount remains \$250 plus back fees; however, purpose of the fee is clarified.

Rule 0020-1-.08 Renewal of Licenses

Changes the late renewal penalty language to comply with fee changes noted above.

Reinforces the language that an expired license must be reinstated; additionally, the CPE used for license reinstatement cannot be used for license renewal.

Rule 0020-1-.13 Interstate Practice

Requires that any holder of a Tennessee CPA license who relocates to another jurisdiction and wishes to practice in Tennessee through the mobility statute must maintain their Tennessee license in good standing (“good standing” includes a “Closed” license).

Rule 0020-2-.02 Education

Increases the number of accounting hours needed to sit for the CPA Exam from 24 to 30 semester hours with at least 24 of those hours being upper division.

Rule 0020-5-.03/.04 Basic Requirements and Qualifying Programs (CPE)

Decreases the CPE ethics requirement from four hours to two hours; however, both hours must be state specific. Requires a Tennessee licensee living in and holding a license in another state to complete the 2 hour TNSBA requirement if the other state has no state specific ethics requirements. If the other state has specific ethic requirements, it may substitute for the TNSBA requirement. Amends the provision of CPE credit for authors of articles and books to be awarded at the Board's discretion and only for those articles and books that are published.

Rule 0020-6-.04 Basic Requirements (Peer Review)

Removes the requirement that each firm location must have a peer review. Adds the requirement that all firms must enroll in an approved peer review within 30 days of the date of the firm's licensure.

Other rule changes slated for an effective date in 2012 are simply “housekeeping” changes. They include:

- Removal of the reference to a written CPA Exam.
- Removal of all language contradictory to the Tennessee Mobility Law.
- Addition of a requirement to notify the Board of change in e-mail address.

The Board of Accountancy does not take changes in its rules lightly. All proposed changes are thoroughly reviewed by the Board's Law and Rules Committee before reaching the entire Board for a vote. Keep an eye on our website for future rulemaking hearings – we are striving to stay current in an ever-changing environment. This is YOUR profession and it is important that you express your views to the Board and to the Board staff!

HAVE YOU RENEWED YOUR LICENSE?

By: Mark H. Crocker, CPA, TNSBA Executive Director

It's that time of year again...



Thanksgiving, Christmas, and for CPAs, License Renewal Season!

Every personal license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each December 31.

Odd-numbered licenses expire in odd-numbered years, and even-numbered licenses expire in even-numbered years. Seems fairly simple to remember, doesn't it? Those CPAs holding licenses with numbers ending in 1, 3, 5, 7 or 9 will renew this year.

Everyone due to renew this year should have already received a renewal postcard. Just follow the instructions on the postcard to complete your renewal online. Utilization of the online process results in your receipt of the renewed license much more quickly than using a paper renewal form!

When renewing online, please be sure to print out the receipt so that you can reconcile your credit card statement when it arrives. Each year during renewal season, the Board office receives numerous calls from licensees (or their spouses!) requesting an

explanation of the charges on the credit card!

Please be aware that the wording on the questions asked for renewal has been changed. Please read each question carefully and thoroughly before answering. If you submit an answer that is "incorrect," then you will receive a phone call or an email from the Board office requesting an explanation...so read carefully!

The renewal fee is still \$120.00. There is also a small service charge of \$4.44 when renewing online.

All firm permits expire every December 31, so be sure to get your firm permit renewal in as well! Remember that if your firm provides attest services the firm must be registered in a Board-approved peer review program before the renewal will be accepted. And just to ensure that everyone is on the same page, compilations ARE an attest function in Tennessee!

The renewal fee for firms remains at \$50.00.

A late fee of \$50.00 will be assessed on January 31 for all renewals that have not been received by that date. A

second late fee of an additional \$50.00 will be assessed on March 31 for all renewals that have not been received by that date. The late fees apply to both individual licenses and firm permits.

Practicing public accountancy in the State of Tennessee requires an active license. Practicing with a license that is delinquent or expired is grounds for disciplinary action. As of the date of publication, there are thirty-one (31) licenses that are delinquent but may be renewed on or before 31 December 2011 by payment of the renewal fee and late fees. A list of those delinquent licenses is available elsewhere in this newsletter. Remember, once 31 December 2011 comes and goes, those delinquent licenses become EXPIRED and the rules require that wall certificates for those licenses MUST be returned to the Board office!

Take the time right now to renew your license if you have not already done so. The Board staff will appreciate your timeliness, and you can rest easier at night knowing that your license is in good standing.

NEW CPA LICENSEES

Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State	Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State
19732	THERESA	ANNE	CONNELLY	11/19/10	BRENTWOOD	TN	21695	ASHLEY	WARREN	PEARMAN	7/23/10	JACKSON	TN
20000	LORI	C	BELL	7/2/10	COOKEVILLE	TN	21696	GREGORY		TOMLINSON	8/16/10	GERMANTOWN	TN
21092	EDNA	M	GARCIA	4/20/11	BRENTWOOD	TN	21697	RACHAEL	CLAIRE	DEEN	7/23/10	MEMPHIS	TN
21304	MANDI	LEIGH	HARRIS	8/17/10	KNOXVILLE	TN	21698	WILLIAM	MICHAEL	ASHWORTH	7/22/10	MEMPHIS	TN
21318	MAUREEN	ANNE	AUGENBAUM	8/16/10	FRANKLIN	TN	21699	C	CASEY	CADE	8/9/10	MEMPHIS	TN
21392	MYRA	ABIGAIL	CRUZ	1/21/11	FRANKLIN	TN	21700	ELIZABETH	C	SUDDUTH	8/3/10	MEMPHIS	TN
21397	ROBERT	SCOTT	HAMMOND	7/13/10	BIRMINGHAM	AL	21701	MICHAEL	W	NAWALANY	10/11/10	LOUDON	TN
21408	ROBERT	LEON	ALLEN	8/3/10	NASHVILLE	TN	21702	MATTHEW	HOWARD	FOSTER	11/1/10	FRANKLIN	TN
21414	PATRICIA	ENOCH	MOORE	7/18/10	MEMPHIS	TN	21703	JEREMY	J	WARE	4/20/11	NASHVILLE	TN
21425	SUSAN	MARIE	DAVIDSON	3/22/11	TULLAHOMA	TN	21704	WESLEY		LOVE	8/10/10	MCKINNEY	TX
21440	JAY	M	GOLDMAN	7/14/10	GALLATIN	TN	21705	AMANDA	A	SULLIVAN	8/3/10	OLIVE BRANCH	MS
21459	ELIZABETH	SUTHERLAND	WARD	3/22/11	PINEY FLATS	TN	21706	LORY	S	WALDRON	8/3/10	NASHVILLE	TN
21537	KAREN	MARGARET	JONES	7/23/10	MADISON	MS	21707	MAGDI	H	HANNA	8/17/10	ANTIOCH	TN
21568	BRADLEY	R	DUNBAR	10/16/10	THOMPSONS STATION	TN	21708	THOMAS	S	WEAVER	8/3/10	NASHVILLE	TN
21570	PREETHI		SUBRAMANIAN	3/3/11	CORDOVA	TN	21709	JUDITH	Q.	STELLY	8/25/10	KNOXVILLE	TN
21571	SUKHWINDER	SINGH	BHELA	7/21/10	OLD HICKORY	TN	21710	ELIZABETH	CLAIRE	LAURAIN	8/9/10	NASHVILLE	TN
21591	CAROL	ANN	DAWSON	9/3/10	FRANKLIN	TN	21711	CHRISTOPHER	MICHAEL	GLENN	7/28/10	BRENTWOOD	TN
21611	LAUREN	E	WAGNER	8/23/10	NASHVILLE	TN	21712	COURTNEY	LEIGH	MOSER	9/26/10	MEMPHIS	TN
21613	LOGAN	L	CHANNEY	11/19/10	NASHVILLE	TN	21713	MARK	RYAN	CARTER	8/10/10	BIRMINGHAM	AL
21614	REBECCA	C	RETH	7/13/10	MOUNT JULIET	TN	21714	MARSHA	SUZANNE	HUNT	8/9/10	COLLEGE DALE	TN
21618	BRUCE	KEVIN	BEHN	7/2/10	KNOXVILLE	TN	21715	MARK	A	PAPACHRISTOU	8/9/10	MEMPHIS	TN
21621	ZACHARY	BECK	TAYLOR	7/13/10	MEMPHIS	TN	21716	AMY	HAMILTON	MOTT	8/9/10	NASHVILLE	TN
21627	BRIAN	MICHAEL	CLIFFORD	12/22/10	HOMEWOOD	AL	21717	ELIZABETH	COMPTON	HOLLOWAY	8/16/10	ARLINGTON	TN
21629	GEORGE	ANDREW	WARREN	11/30/10	NASHVILLE	TN	21718	TODD	JOSEPH	WINTERS	8/16/10	BRISTOL	TN
21640	OLIVER	RUSSELL	STRANGE	8/17/10	FRANKLIN	TN	21719	NICOLE	MICHELLE	DOSS	9/26/10	CLARKSVILLE	TN
21641	JULIA	ELIZABETH	KOELLA	8/10/10	KNOXVILLE	TN	21720	SARA	BETH	HOGGARD	10/11/10	CORDOVA	TN
21645	PAMELA	ANN	REAVES	8/9/10	SODDY DAISY	TN	21722	MARSHALL	R	STANGER	8/10/10	KNOXVILLE	TN
21649	PAUL	EDWARD	ORDYNA	7/2/10	PROVO	UT	21723	WESLEY	N	COTHRON	1/4/11	NASHVILLE	TN
21651	BRYAN	R	PAYNE	7/15/10	BARTLETT	TN	21724	HUA	GRACE	JIN	8/10/10	OAK RIDGE	TN
21653	SHEILA	VON	RICE	8/17/10	MEMPHIS	TN	21725	DONALD	ESUKISE	MOKAKE	8/10/10	CORDOVA	TN
21654	CHRISTOPHER	B	WOOD	11/9/10	COLLIERSVILLE	TN	21726	BLAIR	JOHNSON	WAGGONER	8/17/10	BRANDON	MS
21655	HEATHER	D	WATKINS	7/1/10	LOUDON	TN	21727	MARCIA	A	GRIFFIN	9/26/10	WEST PALM BEACH	FL
21656	CARRIE	ANN M	RUSSELL	7/1/10	KNOXVILLE	TN	21728	ALEXIS	V	AUSTIN	8/16/10	MURFREESBORO	TN
21657	SHANNON	ELIZABETH	KEE	8/16/10	MADISON	AL	21729	STEPHANIE	M	FIELDS	8/10/10	NASHVILLE	TN
21658	EMILY	MARIE	HOLISINGER	10/19/10	CHATTANOOGA	TN	21730	CHAD	AARON	STOJAKOVICH	8/16/10	MURFREESBORO	TN
21660	GREGORY	D	MCILVAIN	7/2/10	LAKELAND	TN	21731	GREGORY	WILLIAM	SCHWARTZ	12/30/10	EDEN PRAIRE	MN
21661	SKYE	DAWN	GRIGGS	7/2/10	NASHVILLE	TN	21732	PAIGE	AUTUMN	BEROGAN	8/10/10	BRENTWOOD	TN
21663	SUZANNE	BRACKETT	MCLELLAND	7/21/10	FRANKLIN	TN	21733	ASHLEY	ELIZABETH	MCLEOD	12/10/10	NASHVILLE	TN
21664	ALEXANDER	KEVIN	MAHONEY	7/2/10	MEMPHIS	TN	21734	JODIE	STARKEY	BROCKMAN	8/16/10	CORDOVA	TN
21665	STEPHANIE	D	MCWHORTER	7/2/10	ROSSVILLE	GA	21735	TIMOTHY	JOSEPH	MCCRARY	8/17/10	MEMPHIS	TN
21666	COLBY		CARMICHEL	8/17/10	OXFORD	MS	21736	WILLIAM	J	COWAN	8/17/10	OLD HICKORY	TN
21667	CASEY	SEAN	AGEE	7/2/10	BRUSH CREEK	TN	21737	CAROL	E	BROWN	11/29/10	NASHVILLE	TN
21668	AMANDA	EVELYN	ROBERSON	7/2/10	MEMPHIS	TN	21738	WILLIAM	RUSH	MOSBY	8/17/10	MEMPHIS	TN
21669	JOHN	T	WRIGHT	7/15/10	SEYMOUR	TN	21739	JESSICA	ERIN	MILLER	8/17/10	NOLANSVILLE	TN
21670	JENNIFER	LYNN	BAILEY	7/13/10	MURFREESBORO	TN	21740	MANDY	SARAH	FINCH	8/16/10	ROGERS	AR
21671	ASHLEY	L	PIERROT	7/15/10	BRENTWOOD	TN	21741	MINJE	WHITSON	MULLOY	8/23/10	NASHVILLE	TN
21672	LANCE		GREENWALT	7/13/10	HENDERSONVILLE	TN	21743	DARREN	MITCHELL	HENRY	8/23/10	MEMPHIS	TN
21673	KRISTOPHER	STEVEN	BYBEE	7/13/10	DONELSON	TN	21744	DUSTIN	R	HORNBUCKLE	8/23/10	CHATTANOOGA	TN
21674	KARAMANEH	ANNE	WINCHESTER	7/23/10	COTTAGE GROVE	TN	21745	RAYMOND	HUNTER	WILLIAMS	8/23/10	RED BANK	TN
21675	ANDRE	R	HILL	7/16/10	NASHVILLE	TN	21746	JASON	E	BULLOCH	8/23/10	REDFIELD	AR
21676	TAMARA	BAILEY	RICHARDS	7/16/10	NASHVILLE	TN	21747	JESSICA	E	AUGUSTINE	10/19/10	APEX	NC
21677	ELIZABETH		BARTLETT	7/16/10	RIDGELY	TN	21748	CHRISTOPHER	BRETT	STALANS	8/23/10	CHATTANOOGA	TN
21678	MILT		HAWS	8/3/10	ALLEN	TX	21749	ANUJ		MATHUR	10/13/10	GLENDALE	AZ
21679	ADAM		TOWNE	7/16/10	GERMANTOWN	TN	21750	MARIO	EDUARDO	MCKENZIE	11/13/10	CHARLOTTE	NC
21680	NICK	C	CAMPBELL	7/16/10	JACKSON	TN	21751	OLIVIA	ELISE	MILLER	8/23/10	BIRMINGHAM	AL
21681	ERIK	LEE	COOPER	7/16/10	NOLANSVILLE	TN	21752	EMILY	SUZANNE	PRUETT	8/23/10	BIRMINGHAM	AL
21682	ERIC	SEAN	FOREMAN	7/17/10	HERNANDO	MS	21753	KWONSIK		PARK	12/21/10	NASHVILLE	TN
21683	ANDREW	M	ASHTON	7/17/10	KNOXVILLE	TN	21754	CHRISTOPHER	M	GREEN	8/23/10	WHITE HOUSE	TN
21684	BYRON	ANTHONY	WOLFE	11/29/10	CLARKSVILLE	TN	21755	MICHAEL	K	MCCONVILLE	11/13/10	CHELSEA	MA
21685	JENNIFER	CHRISTINE	BLAIR	7/18/10	NASHVILLE	TN	21756	DAVID	P	CRISWELL	8/24/10	CHATTANOOGA	TN
21686	ALAN	H	BROWNING	7/18/10	FRANKLIN	TN	21757	JANETTE	RUTH	MCDUGALD	3/21/11	FRANKLIN	TN
21687	LOUIS	RAY	BETTS	7/18/10	MEMPHIS	TN	21758	CARA	ELISABETH	KOVOLISKY	8/24/10	NASHVILLE	TN
21688	YEVGENIYA	S	TSOY	7/18/10	NASHVILLE	TN	21759	JOHN	FIELDING	MYERS	11/19/10	FRANKLIN	TN
21689	TODD	ROBERT	THORLEY	8/18/10	NASHVILLE	TN	21760	COURTNEY	L	LEMASTERS	8/25/10	OWENSBORO	KY
21690	BRYAN	ISAAC	SAMBAT	7/18/10	KINGSPORT	TN	21761	ALICIA	KARA	CARTER	8/25/10	LOUISVILLE	TN
21691	NATHANIEL	A	BORGH	7/21/10	NASHVILLE	TN	21762	JENNIFER	U	TEMPLETON	8/25/10	NASHVILLE	TN
21692	COLLEEN	VICTORIA	ARMSTRONG	7/21/10	ARLINGTON	TX	21763	LAUREN	ELIZABETH	HARRIS	2/18/11	NASHVILLE	TN
21693	JEREMY	DEAN	WRIGHT	7/21/10	KNOXVILLE	TN	21764	VICTORIA		TRUMBO	8/27/10	NASHVILLE	TN
21694	ALLAN	N	LESLIE	7/23/10	ANTIOCH	TN							

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NEW CPA LICENSEES (CONT.)

Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State	Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State
21765	HOLLY	R	CAMERON	8/27/10	MURFREESBORO	TN	21837	KRISTINA	MARIE	STRINGFIELD	12/22/10	CLARKSVILLE	TN
21766	CORTNIE	MICHELLE	WYATT	8/27/10	COLORADO SPRINGS	CO	21838	AIMEE	E	CRICK	11/3/10	NASHVILLE	TN
21767	CHRISTOPHER	A	BENSON	8/30/10	SYLVANIA	AL	21839	MARGARET	J	NIEMIEC	11/3/10	NASHVILLE	TN
21768	JEANNIE		BLAIR	10/21/10	ATHENS	GA	21840	KYLE	EMERSON	KEENE	11/3/10	NASHVILLE	TN
21769	BETHANY	GAYLE	JOHNSON	9/3/10	BURNS	TN	21841	CARLO	ANTHONY	SERRAIOCCO	5/28/11	FRANKLIN	TN
21770	CARA	AMANDA	ROBERSON	9/26/10	PIKEVILLE	TN	21842	HOPE	KRISTEN	TENPENNY	11/3/10	MURFREESBORO	TN
21771	WILLIAM	LANGSTON	IVY	9/3/10	NASHVILLE	TN	21843	MARY	COLLEEN	LEISS	11/8/10	NASHVILLE	TN
21772	REBECCA	MOODY	HARRIS	9/3/10	SPRING HILL	TN	21844	WILLIAM	L	GIESMAN	11/4/10	SANDY SPRINGS	GA
21773	MARY	COLLEEN	FOGLE	9/24/10	MURFREESBORO	TN	21845	GARNER	GAINES	WILLIAMS	11/9/10	MEMPHIS	TN
21774	GARY	MICHAEL	DOVER	11/5/10	FRANKLIN	TN	21846	JONATHAN	R	MERTEN	11/8/10	MABLETON	GA
21775	CHRISTINE	L	FEILD	12/22/10	KNOXVILLE	TN	21847	TIANA	T	WOODEN	11/10/10	CORDOVA	TN
21776	TAMMY	E	ELLZEY	9/3/10	COLLIERVILLE	TN	21848	CHRISTOPHER	TODD	RECTOR	11/8/10	THOMPSONS STATION	TN
21777	MALLORIE	MAGEE	RASBERRY	10/19/10	LAUREL	MS	21849	BENJAMIN	H	GARNER	11/10/10	BARTLETT	TN
21778	THOMAS	MARTIN	O'CONNOR	1/14/11	ATLANTA	GA	21850	JOEL	DAVID	WEAVER	11/15/10	SOUTHAVEN	MS
21779	MCCLINTON	H	GOELTZ	9/26/10	SIGNAL MOUNTAIN	TN	21851	IAN	T	MANNING	11/10/10	HERMITAGE	TN
21780	DOMINICA		MATTHEWS	9/26/10	NASHVILLE	TN	21852	KAREN	DAWN	GLOVER	11/10/10	GRAY	TN
21781	NICHOLAS	JOHN	GETTER	9/26/10	NASHVILLE	TN	21853	JESSICA	M	HODGES	11/10/10	KNOXVILLE	TN
21782	STRIBLING		HARGETT	9/24/10	MEMPHIS	TN	21854	TIMOTHY	RYAN	MYERS	11/15/10	NASHVILLE	TN
21783	JOSE	ARTURO	BRITTON	9/27/10	MOUNT JULIET	TN	21855	WILLIAM	RYAN	MCCARTER	11/15/10	MORRISTOWN	TN
21785	ADEBAMBO		SONAIKE	12/21/10	ATLANTA	GA	21856	LINDSEY	ANN	GATLIN	11/15/10	MEMPHIS	TN
21787	JOSHUA	L	NORRIS	9/27/10	MEMPHIS	TN	21857	ALLISON	L	REYNOLDS	11/15/10	ALEXANDRIA	TN
21788	EMILY	B	MILLER	9/27/10	NASHVILLE	TN	21858	SARA	ELIZABETH	HANEY	11/15/10	WASHINGTON	DC
21789	JOSIAH	JOEL	LEE	9/27/10	CHATTANOOGA	TN	21859	JERRY	L	BROTHERTON	11/15/10	CHATTANOOGA	TN
21790	MARK		ADCOCK	10/19/10	MEMPHIS	TN	21860	GREGORY	JAMES	HOFFMAN	11/15/10	HARRISBURG	IL
21791	KATHERINE	H	HYMAN	12/22/10	CLARKSVILLE	TN	21861	THOMAS	STEVEN	DUTTON	11/15/10	THOMPSONS STATION	TN
21792	TYLER	D	WESTFAUL	9/28/10	CHICAGO	IL	21862	LAVERN	ALEXANDER	RUSSELL	11/15/10	NASHVILLE	TN
21793	JOHN	C	DUNNE	9/27/10	NASHVILLE	TN	21864	BRADFORD		ST. CLAIR	11/15/10	CINCINNATI	OH
21794	EMILY	PEARL	DELL	9/28/10	HIXSON	TN	21865	WESLEY	HUGHES	FORT	11/19/10	PLEASANT VIEW	TN
21795	CHAMIRA	NEELAKA	JAYAMANNE	9/27/10	FAIRFAX	VA	21866	KEVIN	N	GORMLEY	11/19/10	KNOXVILLE	TN
21796	KELLY	E	WINNETT	10/13/10	NASHVILLE	TN	21867	VICTORIA		STERLING	11/22/10	NASHVILLE	TN
21797	ELIZABETH	A	KELLEY	10/21/10	HIXSON	TN	21868	SETH	TATE	MCGILL	11/22/10	SMYRNA	TN
21798	ERIKA	ANNE	JOHNSON	9/28/10	ANNAPOLIS	MD	21869	KATHRYN	L	HILL	11/22/10	NASHVILLE	TN
21799	VALERIE	KAY	FOX	10/13/10	THOMPSONS STATION	TN	21870	JACQUELINE		LEE	11/22/10	CHATTANOOGA	TN
21800	JAYE	J	WILLIAMS	11/13/10	MC KENZIE	TN	21871	TINA	MARIE	LUFFMAN	11/28/10	NASHVILLE	TN
21801	LORI	BETH	SHELTON	10/14/10	VICKSBURG	MS	21872	SUSAN	PALMER	CRAWFORD	11/22/10	OAK RIDGE	TN
21802	BRANDON	DERWOOD	KIM	10/14/10	LAKE	MS	21873	JOHN	WILLIAM	REEL	11/23/10	COOKEVILLE	TN
21803	WARREN	HAYS	PATE	10/16/10	FRANKLIN	TN	21875	JOHN	L	HINDS, IV	11/23/10	NASHVILLE	TN
21804	JACOB	GREGORY	PRATT	10/16/10	KNOXVILLE	TN	21876	PHILIP	ANDREW	MCCALLIE	11/23/10	CHATTANOOGA	TN
21805	JENA	LANDIS	RIGGS	10/16/10	NASHVILLE	TN	21877	JEREMY	DAVID	JONES	2/22/11	BOONEVILLE	MS
21806	STEPHEN	ALBERT	VALENTA	10/16/10	NASHVILLE	TN	21878	ANDREW	J	ALLEN	11/23/10	NASHVILLE	TN
21807	MARCELINE	HELEN	OVERLY	2/22/11	BRISTOL	TN	21880	ROBERT	DEAN	LONG	12/21/10	ARLINGTON	TN
21808	LINDSEY	MADISON	HERRING	10/21/10	NASHVILLE	TN	21881	LAURA	CHRISTINE	ELLIS	11/23/10	BRENTWOOD	TN
21809	DONALD	MARVIN	WOODRUFF	10/21/10	BIRMINGHAM	AL	21882	CYNTHIA	D	BALDWIN	11/23/10	COLDWATER	MS
21810	SHERRY		JIA	10/21/10	BRENTWOOD	TN	21883	MADISON	PHILLIPS	PATRICK	11/23/10	CORDOVA	TN
21811	ABBY	MARIE	WENCK	11/10/10	OLIVE BRANCH	MS	21884	RICHARD	NATHAN	WRIGHT	11/23/10	SMYRNA	GA
21812	GAIL	K	MOSES	10/21/10	NASHVILLE	TN	21885	CHRISTOPHER	LEE	FRIERSON	11/23/10	ABBEVILLE	MS
21813	MICHAEL	COREY	HANCOCK	10/21/10	SOUTHAVEN	MS	21886	LINDA	TRACY	GILL	1/14/11	CHATTANOOGA	TN
21814	EMMA	CORNELIA	MAGEE	10/21/10	NASHVILLE	TN	21887	THRESI	EMMANUEL	RAMAPURAM	11/23/10	MEMPHIS	TN
21815	LYNNLEY	L	CLARK	10/30/10	DEARMANVILLE	AL	21888	MICHAEL	JUSTIN	KNIGHT	11/29/10	ATLANTA	GA
21816	LINDSEY	ALISON	LOFTIS	11/2/10	COOKEVILLE	TN	21889	DANIEL	G	LYONS	11/24/10	OLIVE BRANCH	MS
21817	CARRIE	ANN	CLARK	10/30/10	OLIVE BRANCH	MS	21890	NAOMI	A	JAKES	11/26/10	FRANKLIN	TN
21818	CHRISTOPHER	JOSEPH	MICHAEL	11/2/10	ANTIOCH	TN	21891	DONNA	MARILYN	BOYD	4/20/11	MARYVILLE	TN
21819	DIANE	VINER	SPARKS	11/1/10	CORDOVA	TN	21892	MATTHEW	D	HUDGINS	11/26/10	FAIRVIEW	TN
21820	NICKSON	OWINO	ODENY	11/2/10	CLEVELAND	TN	21893	TIMOTHY	AYRES	COURTS	11/26/10	OLIVE BRANCH	MS
21821	CHRISTINE	LOUISE	MARTIN	1/14/11	KNOXVILLE	TN	21894	JUSTIN	COLE	STRINGFIELD	4/1/11	NASHVILLE	TN
21822	KENNETH	RYAN	DESOUZA	1/5/11	BRENTWOOD	TN	21895	REBECCA	LO	RORIE	11/26/10	COLLIERVILLE	TN
21823	KENYON	B	LEE	11/1/10	CORDOVA	TN	21896	MALLORY	K	SHAFER	11/28/10	NASHVILLE	TN
21824	JAMES	M	HARRISON	11/2/10	KNOXVILLE	TN	21897	JOSHUA	CHARLES	RORIE	11/28/10	COLLIERVILLE	TN
21825	LAUREN	N	LANGE	11/1/10	MOUNT JULIET	TN	21898	MICHAEL	W	RAY	11/28/10	MEMPHIS	TN
21826	KEVIN	LAMONT	GENTRY	11/3/10	MURFREESBORO	TN	21899	JESSICA	M	BASINGER	11/28/10	NASHVILLE	TN
21827	VELENCIA		KING	11/1/10	HOOVER	AL	21900	JOSEPH	E	HARMON	11/29/10	MEMPHIS	TN
21828	SAMANTHA	JEAN	BOYD	11/4/10	NASHVILLE	TN	21901	WILLIAM	ROBERT	CLARK	11/29/10	SOUTHAVEN	MS
21829	MEGAN	LEIGH	HUGHES	11/1/10	JACKSON	MS	21902	BRIAN	J	STRIEPLING	11/29/10	MURFREESBORO	TN
21830	ASHLEIGH	E	MULLENS	11/2/10	MEMPHIS	TN	21903	MICHAEL	L	TEA	12/19/10	MURFREESBORO	TN
21831	GREGORY	RUSSELL	HARMER	10/21/10	COLLIERVILLE	TN	21904	SHARON	ROSE	SCHMUCKER	1/13/11	FRANKLIN	KY
21833	JUSTIN	D	GUNDY	11/2/10	KNOXVILLE	TN	21905	ELIZABETH	ANNE	FAIN	1/26/11	NASHVILLE	TN
21834	ANNA	ROBERTS	BARTON	12/21/10	FRANKLIN	TN	21906	RAMZI	J	HALIM	12/22/10	NASHVILLE	TN
21835	CAITLIN	MARIE	GORDON	11/2/10	CHATTANOOGA	TN	21907	JEFFREY	MICHAEL	HENLEY	12/21/10	CLARKSVILLE	TN
21836	MARK	JOSEPH	HOFFMAN	11/19/10	NASHVILLE	TN							

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NEW CPA LICENSEES (CONT.)

Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State	Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State
21908	EMILY		BRYAN	12/10/10	NASHVILLE	TN	21983	DONALD	MASON	MACKAY	3/14/11	KNOXVILLE	TN
21909	TARA	LYNNE	HARTMANN	12/22/10	NASHVILLE	TN	21984	ALLEN		BOLDEN	1/31/11	NASHVILLE	TN
21910	CARLEY	P	WILLIAMS	12/22/10	NASHVILLE	TN	21985	WILLIAM	COREY	BARNES	1/31/11	NASHVILLE	TN
21911	HOLLY	EIDSON	BARRETT	3/23/11	KNOXVILLE	TN	21986	CHRISTOPHER		SIZEMORE	2/24/11	POWELL	TN
21912	ROSARIO		SIMMONS	12/23/10	ANTIOCH	TN	21987	JOSHUA	C	MORRIS	5/15/11	NASHVILLE	TN
21913	RICHARD	DARRELL	OWENS	3/21/11	RINGGOLD	GA	21988	KYLE	ROBERTSON	BRYANT	2/25/11	CHATTANOOGA	TN
21914	JESSICA	MICHELLE	FIORANELLI	1/5/11	CINCINNATI	OH	21989	ROBERT		CRAVENS	2/25/11	MOUNT JULIET	TN
21915	DAVID	A	BOXOLD	12/23/10	WELLINGTON	FL	21990	CHRISTOPHER	SHANE	RHODES	2/28/11	CHARLOTTE	NC
21916	ELIZABETH	ANN	WILSON	12/23/10	SODDY DAISY	TN	21991	ERIC	N	CLEMENTS	2/28/11	MURFREESBORO	TN
21917	ALVIN	J	KENNEY	3/21/11	GERMANTOWN	TN	21992	WILLIE	M	REED	3/21/11	MILL CREEK	WA
21918	CARTER	CLARKE	NORVELL	12/23/10	NASHVILLE	TN	21993	CHRISTOPHER	HOWARD	GRAYSON	2/28/11	DUNLAP	TN
21920	CHRISTOPHER	ROBIN	WHITE	2/23/11	TUSCALOOSA	AL	21994	LAURA	PICKETT	ISBELL	2/28/11	ANTIOCH	TN
21921	PAUL	DANIEL	YACoubIAN	12/23/10	GERMANTOWN	TN	21995	JENNIFER	LOGAN	HEMSTREET	3/1/11	CHATTANOOGA	TN
21922	KAREN	ELIZABETH	DEGGES	12/23/10	NASHVILLE	TN	21997	CHERYL	MARIE	HOPKINS	3/14/11	JACKSON	MS
21923	BARBARA	D	BEASLEY-TRAVIS	1/6/11	MEMPHIS	TN	21998	JOHN	JOSEPH	LATINA	3/3/11	NASHVILLE	TN
21924	TESHA	RENEE	MENDEZ	12/28/10	OOLETEWAH	TN	21999	JARRETT	THOMAS	JENT	3/3/11	HERMITAGE	TN
21926	ALEJANDRO		LAPALMA LORENZ	12/28/10	NASHVILLE	TN	22000	CHRISTOPHER	M	HOVANEC	3/3/11	SPRING HILL	TN
21927	RACHEL	L	WENDELL	3/3/11	FRANKLIN	TN	22001	ERIC	STEPHEN	HORTON	3/3/11	JUPITER	FL
21928	STEPHANIE	JAYNE	WALTHER	12/28/10	KNOXVILLE	TN	22002	MARGARET	JANE	LAWSON	3/3/11	ATLANTA	GA
21929	KEVIN	STUART	MORRIS	12/28/10	MEMPHIS	TN	22003	ETHAN	E	GAMAGE	3/14/11	PORTLAND	ME
21930	CAROL	TURNER	SLOAN	12/29/10	HENDERSONVILLE	TN	22004	ANGELA		SUMMERS	3/25/11	BATESVILLE	MS
21931	STEPHANIE	MICHELLE	MOORE	12/29/10	NASHVILLE	TN	22005	LANY		DEGAWA	3/22/11	CORDOVA	TN
21932	MAX	SWAYZE	BOWMAN	1/6/11	MEMPHIS	TN	22006	JESSE	A	EDDY	3/14/11	GALLATIN	TN
21933	VIRGINIA	R	SHAW	1/5/11	NASHVILLE	TN	22007	H.	PARKER	SMITH	3/15/11	MEMPHIS	TN
21934	MOHANLAL	L	PATEL	2/23/11	COOKEVILLE	TN	22009	DAVID	B.	STORMO	3/15/11	NORCROSS	GA
21935	CHRISTIE	M	OWENS	1/5/11	MIRAMAR BEACH	FL	22010	JOHN	S	STUBBLEFIELD	3/15/11	OLIVE BRANCH	MS
21936	ELIZABETH	CAROL	THURMAN	1/20/11	CHATTANOOGA	TN	22011	DWIGHT	G	BRAINARD	3/29/11	FRANKLIN	TN
21937	RACHEL	EMILY	BOWEN	1/20/11	CHATTANOOGA	TN	22012	MATTHEW	C	HEUER	3/15/11	FRANKLIN	TN
21938	TRAY	A	BUGGS	1/21/11	RALEIGH	NC	22014	CHRISTY	M	SMITH	3/15/11	HIXSON	TN
21940	ALAN	T	HORTON	1/5/11	KNOXVILLE	TN	22015	JED	MICHAEL	WHEATLEY	3/15/11	GERMANTOWN	TN
21941	JOHN	KEITH	FULFER	1/26/11	MEMPHIS	TN	22016	ANTHONY	STEPHEN	HAAS	3/16/11	MEMPHIS	TN
21942	CRYSTAL	RINEHART	NIES	1/6/11	SODDY DAISY	TN	22017	JEREMY	RAY	STONE	3/1/11	MILAN	TN
21943	HEATHER	LEIGH	ROSS	1/6/11	BARTLETT	TN	22018	WILLIAM	EDGAR	RATCLIFF	3/21/11	KNOXVILLE	TN
21945	ERIC	ALEXANDER	ARCHER	1/6/11	KNOXVILLE	TN	22019	JAMES	Q	MUMPOWER	2/25/11	KNOXVILLE	TN
21946	BRITTANY	PAIGE	OGLE	1/7/11	KNOXVILLE	TN	22020	JEREMY	L	ROWELL	3/16/11	CHATTANOOGA	TN
21947	GREGORY	MCCOLLUM	SCHRIMSHER	1/7/11	OAK RIDGE	TN	22021	RAY	W	METTETAL	3/16/11	FRANKLIN	TN
21948	BRADLEY	THOMAS	WEATHERFORD	1/7/11	MEMPHIS	TN	22022	SCOTT	J	NALLEY	3/16/11	HERMITAGE	TN
21949	WEBSTER	ABERNATHY	BAIRD	1/7/11	MEMPHIS	TN	22023	STEWART	CALEB	RIGGS	3/16/11	NASHVILLE	TN
21950	CHRISTOPHER	S	GRIFFITH	1/7/11	HERNANDO	MS	22024	JEREMY	W	PRINCE	3/16/11	MURFREESBORO	TN
21951	AIMEE	P	KUNKLE	1/7/11	FRANKLIN	TN	22025	KATHLEEN	ANN	VILLA	3/16/11	LITTLE ROCK	AR
21952	ZACHARY	BLAKE	GENTRY	1/7/11	GREENBRIER	TN	22026	LESLIE	MICHELLE	MEDEARIS	3/18/11	ATLANTA	GA
21953	KYLE	J	PHILLIPS	1/7/11	NASHVILLE	TN	22027	NANCY	S	WHITE	3/16/11	MAYNARDVILLE	TN
21954	ALEX	TAYLOR	WILEY	5/15/11	MEMPHIS	TN	22028	KATHERINE	PRUETTE	FARRIS	3/16/11	DALLAS	TX
21955	ANASTASIA		SERDENSKY	1/14/11	ARLINGTON	VA	22029	CHARLES	DOWLING	CARVER	3/30/11	ATLANTA	GA
21956	LAUREN	ANN	VASSAR	1/7/11	HERMITAGE	TN	22030	ASHLEY	CHRISTINE	SHORTER	3/16/11	SULLIVAN	IN
21957	HAROLD	E	BOULDIN	1/7/11	CHATTANOOGA	TN	22031	KRISTIN	CARTER	FLATT	3/16/11	BRENTWOOD	TN
21958	DUSTIN	K	MILLAWAY	1/14/11	CLEVELAND	TN	22032	PHILIP	JASON	LAY	3/18/11	KNOXVILLE	TN
21959	JAKE	A	KASSER	1/13/11	GERMANTOWN	TN	22033	MANDY	G	STEPHENS	3/18/11	NASHVILLE	TN
21960	MATTHEW	THOMAS	STANFORD	1/20/11	NASHVILLE	TN	22034	ERIN	ELAINE	MEADOR	3/18/11	NASHVILLE	TN
21961	NATHANIEL	RYAN	HILL	1/20/11	NASHVILLE	TN	22035	MELISSA	MARIE	STANTON	4/18/11	CHATTANOOGA	TN
21962	JOHN	DAVID	GRIESEDIECK	1/20/11	COLUMBIA	MO	22036	MARY	KATHRYN	THOMAS	4/19/11	JACKSON	MS
21963	OWEN	GRIFFITHS	PRICE	3/21/11	DENVER	CO	22037	ALUEDE	T	OKOKHERE	3/18/11	NOLENSVILLE	TN
21964	RHONDA	L	JACKSON	1/31/11	JACKSONVILLE	FL	22038	COURTNEY	ROARK	POORE	3/18/11	SIGNAL MOUNTAIN	TN
21965	RYAN	GREGORY	WARREN	1/21/11	BRENTWOOD	TN	22039	WILLIAM	J	JOYNER	3/18/11	WINTERVILLE	NC
21966	MEGAN	W	MOODY	1/21/11	ROGERS	AR	22040	MELISSA	SUE	PRESLEY	3/18/11	RINGGOLD	GA
21968	BRADLEY	SHANE	COULTER	1/20/11	FRANKLIN	TN	22041	SCOTT	D	HALL	3/18/11	CLEVELAND	TN
21969	ROBERT	MCKINLEY	HOLLIMAN	3/14/11	BOSTON	MA	22042	JULIE	C	THOMPSON-TRENT	3/18/11	JONESBOROUGH	TN
21970	NAMIL		CHOI	1/21/11	MOUNT JULIET	TN	22043	BENJAMIN	L	WAGONFIELD	3/18/11	NASHVILLE	TN
21971	IRVIN	WARREN	DAVENPORT	3/1/11	MEMPHIS	TN	22044	KORAL	REBECCA	STACHE	3/22/11	KNOXVILLE	TN
21972	AMBER	NICOLE	LITTLE	1/20/11	CHATTANOOGA	TN	22045	AMANDA	FAHEY	STEWART	3/23/11	MURFREESBORO	TN
21973	WILLIAM	PARKER	OWEN	1/20/11	KINGSFORT	TN	22046	PHILLIP		BUELL	3/18/11	ANTIOCH	TN
21975	JONATHAN	R	WOODS	1/21/11	ROGERS	AR	22047	JONATHAN	TYLER	STURGEON	3/20/11	NASHVILLE	TN
21976	AARON		ROY	1/20/11	CORDOVA	TN	22048	CLINTON		SZELY	3/20/11	DICKSON	TN
21977	KEITH	ALAN	MAY	3/21/11	LITTLETON	CO	22051	ROSS	JORDAN	TAYLOR	3/20/11	ADDISON	TX
21978	JONATHAN	F	SCALA	1/24/11	OXFORD	MS	22052	KELLY	LAUREN	ADAMS	3/20/11	NASHVILLE	TN
21979	EVAN		BLACK	1/26/11	DALLAS	TX	22053	JEFFREY	A	CASTLE	3/20/11	HENDERSONVILLE	TN
21980	BENJAMIN	KEITH	STANGA	3/14/11	ATLANTA	GA	22054	VONYA	CAROLE	DAY	3/20/11	OLIVE BRANCH	MS
21981	SCOTT		RICHARDSON	3/1/11	NASHVILLE	TN	22055	DANA	J	BELL	3/20/11	ARLINGTON	TN
21982	DEANNA	MUKHSIYAN	DIBIN	2/24/11	NASHVILLE	TN							

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NEW CPA LICENSEES (CONT.)

Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State	Licensee ID	First Name	Middle Name	Last Name	Original License Date	City	State
22056	QING		WANG	3/20/11	FRANKLIN	TN	22136	LAN	NGOC	NGUYEN	5/9/11	KNOXVILLE	TN
22057	AMANDA	CASSIE	MOTTERN	3/20/11	LAKELAND	TN	22139	BARRY	KENT	MATTHEWS	4/20/11	JACKSON	TN
22058	RODNEY	FRANCIS	WISECARVER	3/23/11	RUSSELLVILLE	TN	22141	CHARLES		BATES	4/21/11	CHATTANOOGA	TN
22059	JAMES		HARDAWAY	4/26/11	NASHVILLE	TN	22142	JEREMY	P.	LUTTRELL	4/21/11	FRANKLIN	TN
22060	MARTHA	KATHERINE	BURGE	3/20/11	JONESBOROUGH	TN	22143	CHRISTOPHER	R.	CHOATE	4/28/11	NASHVILLE	TN
22061	JAMES	LEONARD	HIGH	4/19/11	FRANKLIN	TN	22144	JOSHUA	GLENN	COLLINS	5/3/11	MARYVILLE	TN
22063	MEREDITH	HELEN	LITTLE	3/20/11	FITCHBURG	WI	22145	JUSTIN		SHULTS	5/4/11	NASHVILLE	TN
22064	ELIZABETH	LEIGH	TERRY	3/21/11	SODDY DAISY	TN	22146	TABITHA	A.	GREEN	5/3/11	ATLANTA	GA
22065	ROBERT	SCOTT	PETERSON	3/21/11	CLEVELAND	TN	22147	BRIAN	K.	BUFF	5/3/11	SPRING HILL	TN
22066	JILL	LYNNAE	BOTTEN	5/20/11	MEMPHIS	TN	22148	MAH	BROOKE	STUTTS	5/9/11	BRENTWOOD	TN
22067	ELIZABETH	ANNE	ROBISON	3/21/11	KENTON	TN	22149	SAMUEL	C.	MONTGOMERY	5/2/11	SARASOTA	FL
22068	ROBERT	CRAIG	TABACHNICK	3/23/11	ROSSWELL	GA	22150	SARINA	ELIZABETH	OSTER	5/3/11	BRENTWOOD	TN
22069	VIVIAN	F	IRBY	3/21/11	MEMPHIS	TN	22151	TIMOTHY	W.	ELLIS	5/9/11	MEMPHIS	TN
22070	CHUAN		HUNG	3/21/11	CORDOVA	TN	22156	KRISTIN	A.	WALROND	5/9/11	LAFAYETTE	TN
22071	LORALEE	A	MCFAUL	3/22/11	MEMPHIS	TN	22157	SANDY		JOHNS	5/9/11	NASHVILLE	TN
22072	DIEGO	ALMEIDA DA	MOTA	3/22/11	NASHVILLE	TN	22159	LORIDONNA		TEWMEY	5/18/11	WATERTOWN	TN
22073	JOHNNA	ELIZABETH	STAUDINGER	3/22/11	WINCHESTER	AR	22160	DEEANN	M.	CAIN	5/9/11	CLARKSVILLE	TN
22074	BRIAN	N	PARKS	3/22/11	OOLETEWAH	TN	22161	CHRISTOPHER	LEE	HARRELL	5/9/11	COLUMBIA	TN
22075	PAUL	S	BECKMANN	3/22/11	CHATTANOOGA	TN	22162	LAURA	ANN	KENNELLY	5/10/11	FRANKLIN	TN
22076	KEVIN	D	BLAXTON	3/22/11	CELEBRATION	FL	22163	ALAGA		COVIC	5/9/11	HERMITAGE	TN
22077	HOPE	THOMPSON	COVINGTON	4/4/11	MEMPHIS	TN	22166	KATHLEEN	B.	CATES	5/15/11	LAKELAND	TN
22078	MICHAEL	EUGENE	FLEENOR	3/25/11	BRISTOL	VA	22167	STEVEN	MICHAEL	LAWSON	5/15/11	KNOXVILLE	TN
22079	JEFFREY	FRANK	GEISMAR	3/22/11	CHATTANOOGA	TN	22168	KATHERINE	ANN	WHITEHEAD	5/15/11	SAINT LOUIS	MO
22080	ALEXANDRIA	YIN SAAN	NG	3/22/11	COLLIERVILLE	TN	22169	JENNETH	F.	RANDALL	5/15/11	CHATTANOOGA	TN
22081	GENEVIEVE	M	WINK	3/22/11	COLUMBIA	TN	22170	JAMIE	A.	KRUGER	6/3/11	LILBURN	GA
22082	BRYANT	NEAL	COKER	3/22/11	HENDERSONVILLE	TN	22171	TABITHA	DENISE	FURLONG	5/15/11	LA VERGNE	TN
22083	MEREDITH	GAIL	MORRIS	4/20/11	NASHVILLE	TN	22172	AARON	R.	MYERS	5/15/11	BRENTWOOD	TN
22084	THOMAS	CAMPBELL	RUSSE	4/18/11	ATLANTA	GA	22174	CRAIG	ERIC	EIA	5/15/11	FRANKLIN	TN
22085	DANETTA	DAWN	ALLEN	3/22/11	SMYRNA	TN	22175	RACHEL	ELIZABETH	COWAN	5/13/11	HENDERSONVILLE	TN
22086	CHERRY	PULLIAM	LARSON	3/22/11	FRANKLIN	TN	22176	WARREN	D.	JACKSON	5/15/11	CANE RIDGE	TN
22087	WHITNEY		FORBES	4/4/11	MEMPHIS	TN	22178	LISA	ACUFF	MINTEL	5/15/11	LEBANON	TN
22088	D'ANDRA	NICOLE	ISABEL	3/22/11	HOUSTON	TX	22179	MARY ELIZABETH	GRISSOM	BREWER	5/20/11	BRENTWOOD	TN
22089	SEAN	R	DEWITT	3/22/11	NASHVILLE	TN	22181	SAMUEL	TRAVIS	PHILLIPS	6/2/11	HIXSON	TN
22090	GEORGE	B	WOFFORD	3/23/11	LEWISVILLE	TX	22182	ANGELA	FAITH	BIXLER	5/20/11	HUGHES	AR
22091	PAMELA	ANN	HUTCHENS	3/22/11	NEW MARKET	TN	22183	ERIK	SPENCER	FARES	5/25/11	OAKLAHOMA CITY	OK
22092	DANIELLE	M	WILLIAMS	3/22/11	HENDERSONVILLE	TN	22184	ANGELA	READ	GREEK	5/15/11	NASHVILLE	TN
22093	REBECCA	S	RASNIC	3/22/11	RUTLEDGE	TN	22185	BRIAN	G.	JONES	5/15/11	ANTIOCH	TN
22094	LACY	J	DANIELS	3/23/11	KNOXVILLE	TN	22186	ERIC	LELAND	SMITH	5/28/11	LENOIR CITY	TN
22095	W	SCOTT	MATTICE	3/22/11	ATLANTA	GA	22188	MICHAEL	J.	KEIL	5/31/11	NASHVILLE	TN
22096	CRYSTAL		GUZMAN	3/23/11	SPRING HILL	TN	22189	EMILY	KATHERINE	BURTNER	5/31/11	MOUNT JULIET	TN
22097	STEPHEN	MATTHEW	CUTTER	3/23/11	HUNTSVILLE	AL	22190	MARK	EDWARD	PLUMLEE	5/31/11	NASHVILLE	TN
22098	INNA	YURYEVNA	LEISTNER	4/7/11	HUNTSVILLE	AL	22191	WENDY	NICOLE	MCCARTER	5/31/11	PLEASANT SHADE	TN
22099	KEVIN	J	CAMPION	3/24/11	MEMPHIS	TN	22192	CHRISTOPHER	ALAN	KLEMAN	5/31/11	FRANKLIN	TN
22100	DAVID		BOYER	3/23/11	NASHVILLE	TN	22193	BROOKE	L.	CLAY	5/31/11	NASHVILLE	TN
22101	HUBERT	L	WORRELL	3/23/11	NASHVILLE	TN	22195	KRISTIN	G.	BRASSELL	6/1/11	ANTIOCH	TN
22102	JAMIE		DEWITT	3/23/11	MOUNT JULIET	TN	22199	SANDRA	G.	THOMAS	6/2/11	FORT EVSTIS	VA
22104	ERICA	EVETTE	WHITESIDE	5/9/11	DECATOR	GA	22200	JEFFREY		HOCTOR	6/2/11	NASHVILLE	TN
22105	LANGDON	R	POTTS	3/22/11	JEFFERSON CITY	TN	22201	STACEY	JANE	TURNER	6/2/11	NASHVILLE	TN
22106	JILL	W	CASTLE	3/23/11	HENDERSONVILLE	TN	22204	TIFFANY	MARIE	CASTLEBERRY	6/2/11	TRENTON	GA
22109	JACOB	B	FROEMSDORF	3/25/11	SANFORD	FL	22206	TERESA	PERRY	DANIELS	6/3/11	OAKLAND	TN
22110	JOEL	S	RICKETTS	3/25/11	COLUMBIA	TN	22207	JUSTIN		BYRD	6/3/11	GERMANTOWN	TN
22111	DAVID	BRANDON	LITTLE	3/25/11	POMPANO BEACH	FL	22208	RACHEL		GUY	6/6/11	NASHVILLE	TN
22112	DYLAN	DAVID	WARNOCK	4/20/11	CHATTANOOGA	TN	22209	TESSA	L.	CAPRIO	6/7/11	KNOXVILLE	TN
22115	AMY	L	SWINFORD	3/25/11	OOLETEWAH	TN	22210	AMY	ELIZABETH	ROBBINS	6/5/11	COOKEVILLE	TN
22116	RACHEL	A	JONES	5/2/11	KNOXVILLE	TN	22211	BRANDEN	A.	WILSON	6/5/11	CHATTANOOGA	TN
22117	CYNTHIA	S	THOMAS	3/29/11	PALM BEACH GARDENS	FL	22212	RENELLE	L.	STAUFFER	6/5/11	PLYMOUTH	MN
22119	MONICA	M.	TERRELL	3/31/11	SOUTHAVEN	MS	22213	JEREMY	R.	WILSON	6/6/11	FORT LAUDERDALE	FL
22121	KRISTA	M.	SELLERS	4/6/11	CHATTANOOGA	TN	22214	ANDREW	VAN RUITEN	HORTMAN	6/6/11	HOUSTON	TX
22122	LOLA	D.	MCVEY	4/7/11	BRISTOL	TN	22217	JOSEPH	N.	FERGUSON	6/6/11	GERMANTOWN	TN
22123	JUSTIN	K.	JORDAN	4/5/11	COLLIERVILLE	TN	22220	KATHARINE	E.	APPEL	6/27/11	NASHVILLE	TN
22127	DAVID	R.	FAIREY	4/7/11	PENSACOLA	FL	22221	ANDREW	OLIVER	STEVENS	6/27/11	NASHVILLE	TN
22128	MATTHEW	S.	NEWHOUSE	4/18/11	KNOXVILLE	TN	22222	JUSTIN	DANIEL	HEAD	6/27/11	MAGEE	MS
22129	BENJAMIN	J.	BROOKS	4/19/11	MARYVILLE	TN							
22130	MEGAN	TURNER	ARNOLD	4/14/11	MEMPHIS	TN							
22131	JULIE	E.	THACKER	4/18/11	KNOXVILLE	TN							
22132	DORIN		LAVRIC	4/19/11	JACKSON	MS							
22133	CHRISTOPHER	M.	TISDALE	4/18/11	NASHVILLE	TN							
22134	ADAM	CLAYTON	BILLINGSLEY	4/18/11	UNION CITY	TN							
22135	PHILIP		BODIE	4/18/11	NASHVILLE	TN							

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NEW CPA FIRM LICENSEES

Licensee	Lic. Org. #	City	State	Original Lic. Date	Licensee	Lic. Org. #	City	State	Original Lic. Date
3733	CHRISTOPHER T. BROWN, CPA	KNOXVILLE	TN	9/8/10	3835	BRADLEY DAVIS, CPA	CROSSVILLE	TN	1/12/11
3754	THE WATERS FIRM, CPA, PC	BRENTWOOD	TN	10/19/10	3836	ROBINSON AND ISOM, PLLC	CORDOVA	TN	1/20/11
3762	RAPID TAX SERVICE, LLC/RINGGOLD ROAD	CHATTANOOGA	TN	9/24/10	3837	CM FINANCIAL SERVICES	FRANKLIN	TN	2/16/11
3763	RAPID TAX SERVICE, LLC/GLASS STREET	CHATTANOOGA	TN	9/24/10	3838	KEITH S. COLLINS COMPANY, LLC	GERMANTOWN	TN	1/13/11
3764	RAPID TAX SERVICE, LLC/DAYTON BLVD	CHATTANOOGA	TN	9/24/10	3839	LAWHORN CPA GROUP, INC.	KNOXVILLE	TN	1/26/11
3769	MAUREEN AUGENBAUM, CPA	FRANKLIN	TN	8/25/10	3840	SALLY-ANNE PARE	CLEVELAND	TN	1/20/11
3776	RICK BARKSDALE, CPA	NASHVILLE	TN	7/23/10	3841	MICHELLE ROSS CPA	MEMPHIS	TN	1/24/11
3780	DIANE C. SPARKS, CPA	BRENTWOOD	TN	7/8/10	3842	DAVE MCPHERSON CPA	COUNCE	TN	1/20/11
3786	NEAL L. COVERT, CPA	MORRISON	TN	7/15/10	3843	CHARLES E. FRASIER CPA	NASHVILLE	TN	1/20/11
3787	STEVE NEWLIN CPA, PLLC	CHATTANOOGA	TN	10/20/10	3844	MERTENS & STICKLER CPAS LLC	COLUMBUS	OH	1/31/11
3788	TAYLOR, RAMSEY-HAUN, CPAS, PC	KNOXVILLE	TN	7/15/10	3845	ADAM M. LANGLEY, CPA	MEMPHIS	TN	1/24/11
3789	FLYNN D. DOYLE, CPA	NASHVILLE	TN	7/1/10	3846	NORENE M. HALL, CPA	KNOXVILLE	TN	2/18/11
3790	JOSEPH F. FRAGNOLI, CPA	HENDERSONVILLE	TN	7/15/10	3847	KATY CRAIG, CPA	NASHVILLE	TN	1/24/11
3791	KEYS AND COMPANY, PLLC	CLEVELAND	TN	7/14/10	3848	TOM BURTON, CPA	NASHVILLE	TN	1/26/11
3792	VANCE CPA, LLC	PANAMA CITY	FL	7/18/10	3849	RICHEY, MAY & CO., LLP	ENGLEWOOD	CO	3/21/11
3793	HYLANDER CPA FIRM, PLLC	COLLIERVILLE	TN	7/16/10	3850	MICHAEL MULLOY, CPA	NASHVILLE	TN	1/24/11
3794	SHELLEY K. MATTHEWS, CPA	NASHVILLE	TN	7/18/10	3851	SUZANNE E. BROWNING	NASHVILLE	TN	1/24/11
3795	O. K. JAHRLING, CPA	BRENTWOOD	TN	7/16/10	3852	TOMMY NICHOLS, CPA, PLLC	SAVANNAH	TN	2/18/11
3796	WILLIAM E. KING, CPA	JOHNSON CITY	TN	7/21/10	3853	MAURIE V. DOUGLAS, CPA	KNOXVILLE	TN	2/17/11
3797	STERLING CONSULTING SERVICES, LLC	FRANKLIN	TN	7/23/10	3854	PATRICIA STAMPS, CPA	RIPLEY	TN	2/16/11
3799	RANDLES CPA FIRM	MEMPHIS	TN	8/3/10	3855	THORLEY CPA SERVICES	NASHVILLE	TN	2/22/11
3800	AFI MANAGEMENT, INC.	MEMPHIS	TN	8/17/10	3856	MATT BUTLER CPA PLLC	BRENTWOOD	TN	2/23/11
3801	BOYD SCOTT SIMS	JACKSON	TN	8/23/10	3857	DEVIN WATTS, CPA	NASHVILLE	TN	2/23/11
3802	INTEGRITY TAXES	KNOXVILLE	TN	8/25/10	3858	SUMMIT CPA SERVICES, INC.	BRISTOL	TN	2/16/11
3803	MARCELINE H. OBERLY, CPA	BRISTOL	TN	2/22/11	3859	MATT MARTIN CPA	HERMITAGE	TN	2/25/11
3804	COWART REESE SARGENT P.C.	JACKSON	TN	9/1/10	3860	BAMBECK, NICKELL, AND O'CONNOR, LLP	ATLANTA	GA	3/3/11
3805	CUMMINGS CPA SERVICES	FRANKLIN	TN	8/31/10	3861	TABS	CORDOVA	TN	2/23/11
3806	ROBIN BUTLER TAYLOR, CPA	MEMPHIS	TN	9/1/10	3862	JOEL D. COLLUM, JR., CPA	NASHVILLE	TN	2/24/11
3807	SECURE FINANCIAL SERVICES, LLC	NASHVILLE	TN	9/9/10	3863	KELLEY MCNEAL, CPA	COOKEVILLE	TN	2/24/11
3808	LAURA S. MOSS-DUDLEY, C.P.A.	NASHVILLE	TN	9/26/10	3864	ANGELITA L. DOBBS, CPA	NASHVILLE	TN	3/3/11
3809	RAQUEL A. MCKINNEY, CPA, P.C.	HAMPTON	TN	9/26/10	3865	MCCARTER ACCOUNTING LLC	MORRISTOWN	TN	3/3/11
3810	BENNY ROMERO, CERTIFIED PUBLIC ACCOUNTANT	COOKEVILLE	TN	10/11/10	3866	STEPHEN C. KNIGHT, CPA	OLD HICKORY	TN	3/14/11
3811	MARSHA LOUIS PRIESTER, CPA	NASHVILLE	TN	9/26/10	3867	BAMBO SONAIKE CPA, LLC	ATLANTA	GA	3/14/11
3812	MERYL STINSON, CPA	DICKSON	TN	11/9/10	3868	CHRISTINE N. ABRAMS	DICKSON	TN	3/14/11
3813	FRANKLIN J LUPPE CPA, PLLC/KINGSTON SPRINGS	PLEASANT VIEW	TN	10/11/10	3869	WILLIAMS CPA FIRM, PLLC	GREENFIELD	TN	3/14/11
3814	RICK CAPTAIN, CPA	KNOXVILLE	TN	10/16/10	3870	CURTIS SAILSTAD	BRENTWOOD	TN	3/14/11
3815	GINA M. PAOLI, CPA	MOUNT JULIET	TN	10/19/10	3871	DAVID N. PECTOL, CPA	KNOXVILLE	TN	3/23/11
3816	SIGNET PROFESSIONAL SERVICES, INC.	SAINT CHARLES	MO	10/19/10	3872	PATRICK J. GARETY, JR. CPA	ARLINGTON	TN	4/14/11
3817	BARBARA DUNCAN, CPA	BLOUNTVILLE	TN	10/19/10	3873	SB CONSULTING LLC	ANTIOCH	TN	3/31/11
3818	CAREY REYNOLDS, CPA	FRANKLIN	TN	11/9/10	3874	THOMAS E. DONALDSON CPA PLLC	HENDERSONVILLE	TN	3/31/11
3819	KIRK LOW, CPA	PLEASANT VIEW	TN	11/2/10	3875	DANIEL R. RICHARDS, CPA	ARLINGTON	TN	4/7/11
3820	VINCENT BEICHLER, CPA	POWELL	TN	11/29/10	3876	LARSONALLEN LLP	MINNEAPOLIS	MN	4/7/11
3821	DAVID J. EWAN CPA PLLC	KNOXVILLE	TN	11/28/10	3877	PETERSON ACCOUNTING FIRM	CLEVELAND	TN	4/7/11
3822	LISA M. CHAMBERLIN, CPA, PLLC	WINCHESTER	TN	11/29/10	3878	LEIGH S. SULLIVAN, CPA	OOLTEWAH	TN	4/20/11
3823	HELIOS FINANCIAL CONSULTING	BLAINE	TN	11/29/10	3879	JAMES HARDAWAY, JR. CPA	NASHVILLE	TN	6/3/11
3824	J. GREG MOSES, CPA	MADISONVILLE	TN	11/29/10	3880	SUSAN M. DAVIDSON, CPA	TULLAHOMA	TN	5/4/11
3825	ACUFF TAX AND ACCOUNTING SERVICES	PIGEON FORGE	TN	11/29/10	3881	PATTERSON, HARDEE AND BALLENTINE P.C.	FRANKLIN	TN	5/9/11
3826	LATARIUS SPIKNER, CPA	MEMPHIS	TN	11/29/10	3882	NEWHOUSE ACCOUNTING	KNOXVILLE	TN	5/10/11
3827	PASCARELLA & MILLER, CPAS, PLLC	ATHENS	TN	12/19/10	3883	DANNY DICKERSON, CPA	NASHVILLE	TN	5/18/11
3828	TRIA FINANCIAL	JONESBOROUGH	TN	11/29/10	3885	CORPORATE FINANCE AND IT SOLUTIONS, PLLC	MEMPHIS	TN	6/3/11
3829	ROBERT W BURNS	NASHVILLE	TN	12/19/10	3886	HUANG, C.P.A.	NASHVILLE	TN	6/8/11
3830	MORRISTOWN ACCOUNTING AND BOOKKEEPING	RUSSELLVILLE	TN	12/10/10	3887	ALFRED L. WORTHY, CPA	MEMPHIS	TN	6/7/11
3831	TED D GREER, CPA	HENDERSONVILLE	TN	12/19/10	3889	PAMELA M. LASLEY, CPA	NASHVILLE	TN	6/27/11
3832	JEFFREY R. SMITH, CPA	OOLTEWAH	TN	1/13/11	3890	JEFFERY A. ENGLAND, CPA	LEWISBURG	TN	6/27/11
3833	WHITNEY PILKINGTON, CPA	NASHVILLE	TN	1/12/11	3891	NORTON SMITH	NASHVILLE	TN	6/30/11
3834	PAUL W. CLUNAN, II, CPA	MEMPHIS	TN	1/19/11					

Following is a list of licensees who are in a 'DELINQUENT' status and must renew before 31 December 2011. If these licenses are not renewed on or before that date, then they will become 'EXPIRED' and will have to be reinstated. That will require additional fees AND additional CPE!

License #	Name	Address
2810	Byars, William P.	Cohutta, GA
3956	Keim, Jack H.	Knoxville, TN
4104	White, Arthur S.	Cordova, TN
8236	Bennett, Bobby K.	Johnson City, TN
8524	Wright, Richard Allan	Stockbridge, CA
8812	Brand, David Britton	Sacramento, CA
9418	Barber, Joseph H.	Mount Pleasant, SC
11150	Roberts, Del Ray	Knoxville, TN
13796	Spencer, Michael David	Nashville, TN
13956	Davis, Carl Sidney	Nashville, TN
14024	Cox, Clark H.	Brentwood, TN
14070	Bentz, Brian P.	Miami, FL
14210	Brown, Susan J.	Atlanta, GA
14542	Carmichael, Alan G.	Chattanooga, TN
15624	Turnbow, Neva Caroline	Hereford, TX
15726	Sykes, Gregory L.	Grenada, MS
16386	Krause, Karl E.	Commerce, MI
16598	Duncan, Derek Marvin	Fairport, NY
17328	Harris, Shonna Danielson	Memphis, TN
17554	McCabe, Everett Lee	Willards, MD
18836	Stucky, Gregory A.	Powell, TN
18964	Smith, Christopher T.	Collierville, TN
19204	Lewis, Ronald David, Jr.	Charlotte, NC
19340	Milzarek, Terry Michael	Charlotte, NC
19894	Currie, Katherine D.	Lisbon, LA
20284	Bailey, David R., III	Meridian, MS
20304	Fedoras, Micahel J.	East Hartford, CT
20614	Smith, Jason D.	Nashville, TN

(licenses were delinquent at time of newsletter printing)

CPA Exam Includes Use of Hand-Held Metal Detector Wands

Beginning July 1, 2011 Prometric began using hand-held metal detector wands to scan all exam candidates at its testing centers in the U.S. Candidates are scanned prior to every entry into the testing room (including returns from breaks).

Examination candidates have been

alerted to this procedure via postings on the Prometric website and the PTC Test Center Regulations Form that is provided to candidates prior to check-in for the testing. The scan is accomplished in full view of the TCA DVR camera and will be recorded. The recorded information can then be used to assist in the investigation of

any complaints that might arise as a result of the process. Candidates refusing to be scanned will not be allowed to test. Exceptions to the process may be allowed if candidates express concerns relative to pregnancy, pacemakers or other medical equipment connected to or implanted in the body.

NASBA and AICPA Provide Licensees Mobility Information

CPAmobility.org has been created by NASBA and AICPA to assist CPA licensees in determining licensing/registering requirements (if any) when they perform services in states where they are not licensed.

By answering three basic questions the licensee can determine what needs to

be accomplished before working under mobility legislation. The questions are:

1. Where is your principal place of business?
2. Where are you going to perform services (target state)?

3. What type of services will you perform?

If you are considering performing accounting services in other states, CPAmobility.org will help you be in compliance with all states' rules and regulations!

DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-1141
Telephone: 615-741-2550 - FAX 615-532-8800
www.tn.gov/commerce/boards/tnsba



CPA CHANGE OF ADDRESS FORM

Rule 0020-3-.16 requires licensees to notify the Board of a change of address or employment within 30 days. A fee of \$25.00 should accompany this change form if 30 days have passed without notification.

NAME _____ License No. _____

When did your address change? _____ [Check Address(es) to be Changed]

Requested Address Change(s) Home _____ Mailing _____ Employment _____

NEW HOME ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW MAILING ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW EMPLOYMENT ADDRESS: _____

(Include Place of Employment) _____

_____ ZIP _____

PHONE (____) - _____ E-MAIL _____

Fax Number of preference: _____

SIGNATURE
Revised 08/24/09

DATE
RDA



CHANGE OF ADDRESS

Important Housekeeping Information

In the back of this issue of the *Balance Sheet* there is a Change of Address form for CPAs and PAs. TNSBA sends all correspondence and renewal notices to your Mailing Address of record and also keeps your home address and employment address on file.

The renewal postcards have been mailed to licensees whose licenses expire 12-31-11. If you had not notified TNSBA of an address change by October 18, 2011 and your license number ends with an odd digit, that license renewal postcard may not get to you. Sadly, you probably did not receive this newsletter either, but

maybe you are now reading a colleague's copy.

If your addresses (mailing, home and employment) have changed, please advise TNSBA so that our records reflect your correct contacts. Addresses may be changed on-line during the license renewal process or by sending the change of address form in this newsletter. Even if you are not required to renew your license by 12-31-11 you may go into the license renewal program and make address changes. The license renewal program is found at: <http://apps.tn.gov/cirens>.

CPA Renewals

All odd number licenses must be renewed by December 31, 2011.

ATTENTION

CPA Firm Resident Managers

Any change in a CPA firm's makeup must be disclosed to the Tennessee State Board of Accountancy. If a firm closes or merges with another firm or changes name, that information is required to be provided to TNSBA. Examples include, but are not limited to, a sole-proprietorship changing to an LLC, a sole-proprietorship becoming a partnership due to merging of two firms, or any changes in the ownership structure. If your firm makes such changes, please advise the TNSBA firm coordinator Patricia Turner at patricia.a.turner@tn.gov who will contact you regarding any further documentation required by the Board.



Tennessee Department of Commerce and Insurance.
Authorization No. 335328, 15,000 copies, November 2011. This public document was promulgated at a cost of \$0.33 per copy.

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